

AUDITOR-CONTROLLER

Mission

The Auditor-Controller is an elected official who serves as the County's chief accounting and disbursing officer. Responsibilities of the Auditor-Controller include: pre-audits and payment of claims made to the County for goods and services; property control for County government fixed assets; accounting for and issuance of payroll to County employees; maintenance of revenue and expenditure accounts for all units of County government and special districts; financial control over fund balances and property tax collections; field audits for fire, cemetery and special districts; development and implementation of accounting systems; technical assistance in budget preparation; preparation of the A-87 Cost Allocation Plan and other special budgetary information; preparation of claims for State-mandated costs (SB90); assistance in development of long-range financial planning.

Program Summaries

Administration Services

Positions: 2.25 FTE

Total Appropriations: \$482,509

Net County Cost: \$465,509

This Division trains and organizes workgroups to perform basic accounting and governmental record keeping tasks; coordinates bookkeeping activities of, and provides general supervision over, accounting forms and methods of keeping the accounts of all organizations under the fiscal control of the County Board of Supervisors.

Property Tax

Positions: 3.55 FTE

Total Appropriations: \$614,628

Net County Cost: \$296,130

This Division is responsible for calculating tax extensions for land/tax billings for local property tax rolls for El Dorado County and affiliated local agencies; distributes taxes collected as required by State statutes.

Financial Reporting

Positions: 6.80 FTE

Total Appropriations: \$848,166

Net County Cost: \$801,654

This Division provides financial reporting, accounting, and auditing support services to County operating departments and independent special districts. The Auditor-Controller's staff acts as fiscal liaison between the County, State, and Federal funding agencies, and assists departmental managers in the design and implementation of accounting and bookkeeping procedures.

Payroll

Positions: 3.00 FTE

Total Appropriations: \$309,849

Net County Cost: \$309,599

Payroll accounting prepares biweekly payroll disbursements and "wage/tax reports" for County and affiliated local governmental agencies (18 agencies); processes "gross to net" deductions for health insurance and other benefits, association dues, credit union banking, retirement and legal attachments (garnishments).

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Accounting

Positions: 13.00 FTE

Total Appropriations: \$1,157,868

Net County Cost: \$1,124,568

This Division reviews and processes accounts payable disbursement items, including employee travel reimbursements, utility claims, and contract payments; maintains ledger accounts and processes transactions for 50 Special Districts having independent governing boards; provides computerized financial reporting for budget item detail and account summary information to all departments and agencies, using the County Treasury as their cash depository.

Fiscal Year 2007-08 Major Accomplishments

- Implemented a “permanent file” process for non-ad valorem direct charges.
- Implemented new legislative changes (AB2670) for allocation of property taxes for railroads.
- Implemented program/process changes to streamline the direct charge process, thereby creating a secured tax sooner and improving revenue cash flows.
- Converted child support payment transmissions to an EFT program.
- Credit Card program was expanded to reduce travel advance checks and for departments to pay specific vendors invoices to capture discounts.
- Expanded the monitoring of outside district vendor payments to insure their conformity with government regulations and reporting requirements

Fiscal Year 2008-09 Goals and Objectives

- Convert the transmittal of employee CalPERS deferred compensation funds to a web-based submittal.
- Continue to work on the conversion of the State payroll tax reporting to a web-based submittal.
- Continue to implement automated apportionment of property taxes.
- Work with State Legislature/CAAC/CSAC regarding SB1617 that would add a State CDF Fire Fee to the tax rolls for an estimated 50,000 parcels.
- Continue to expand the credit card (Pcard) program to capture more discounts, to reduce advance checks and to obtain a larger rebate.
- Create new or improve existing accounts payable forms to provide clearer documentation of department authorization and justification, while improving the efficiency for completing the form, including budget transfer form, journal entry form, travel form.
- Update the County’s cash handling guidelines.
- Create a detailed Accounts Payable handbook.

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Chief Administrative Office Comments

The Proposed Budget for the Auditor-Controller's Department is recommended at a Net County Cost of \$2,997,460, an increase of \$121,818 from FY 2007-08.

The FY 2008-09 budget includes a reduction in revenue of \$61,515 from the FY 2007-08 budget. The bulk of the decrease is in Charges for Services. Revenues derived from the handling of supplemental assessments are projected to be \$40,000, a decrease of \$49,500 from the amount budgeted in FY 2007-08. This is due to the continued decline of the real estate market. This adjustment is based on the anticipated actual revenues in the current fiscal year, and the assumption that the department's activities on supplemental assessments will continue at the same level over the next year. Revenues from the handling charges on direct assessments are increasing by \$7,000.

Auditing and Accounting Fees are decreasing overall by \$16,650. The largest reduction (\$20,600) is in the department's share of administrative fees on building permits. This is slightly offset by an anticipated increase in the credit card rebate of \$5,000.

Interfund revenues are increasing by \$600. This amount reflects anticipated revenues for the current fiscal year for services provided to departments such as Public Health and Mental Health, and the assumption that roughly the same level of service will be provided next year. Operating transfers are reduced by \$13,362. Transfers in from the cash overage fund are decreasing by \$6,132, which represents only one previous year's collections, as opposed to two years in the FY 2007-08 budget. Current timeshare assessment handling charges remain at the same level as FY 2007-08; however the budget is reduced by \$7,230 because the FY 2007-08 budget included this amount as a carryover from the previous fiscal year.

Miscellaneous revenues are increasing by \$10,900. These revenues will only be realized if the department incurs expensed related to foreclosure proceedings for delinquent tax assessments on properties in the El Dorado Hills Business Park.

The budget includes an overall appropriation increase of \$60,303. Salary and Benefits are increasing by \$67,974, due to scheduled salary step increases and a 3.8% increase in healthcare costs.

Services and supplies are decreasing across several line items, for a total of \$10,856. Interfund and Intrafund charges for services provided by other department are increasing by \$2,942.

Intrafund abatements are increasing by \$243, this net increase is the result of increases and decreases in services provided by the department to various other departments.

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Personnel Allocations

DEPARTMENT NAME:		AUDITOR-CONTROLLER		
Classification Title	2007-08 Adjusted Allocation	2008-09 Dept Request	2008-09 CAO Recm'd	Diff from Adjusted
Auditor-Controller	1.00	1.00	1.00	0.00
Accountant I/II	0.60	0.60	0.60	0.00
Accountant/Auditor	1.00	1.00	1.00	0.00
Accounting Division Manager	3.00	3.00	3.00	0.00
Accounting Systems Administrator	1.00	1.00	1.00	0.00
Administrative Service Officer	3.00	3.00	3.00	0.00
Administrative Technician	1.00	1.00	1.00	0.00
Chief Assistant Auditor-Controller	1.00	1.00	1.00	0.00
Cost Accountant	1.00	1.00	1.00	0.00
Fiscal Technician	8.00	8.00	8.00	0.00
Internal Auditor	1.00	1.00	1.00	0.00
Office Assistant I/II	1.00	1.00	1.00	0.00
Principal Financial Analyst	1.00	1.00	1.00	0.00
Sr. Department Analyst	3.00	3.00	3.00	0.00
Sr. Information Technology Department Coordinator	1.00	1.00	1.00	0.00
Sr. Payroll Specialist	1.00	1.00	1.00	0.00
Department Total	28.60	28.60	28.60	0.00

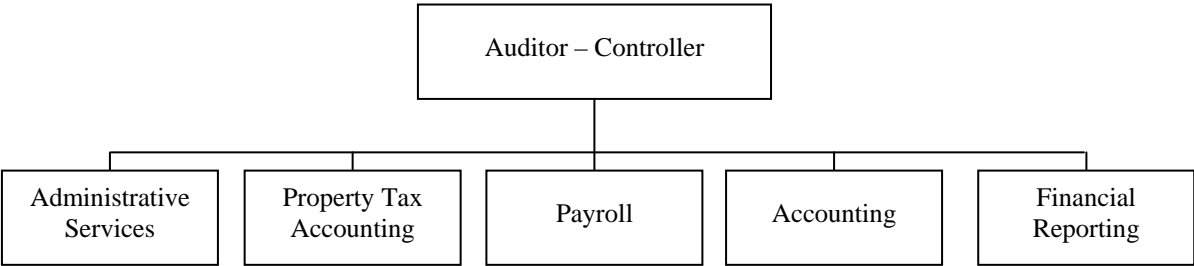
AUDITOR-CONTROLLER

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
 DEPARTMENT: 03 AUDITOR / CONTROLLER

		PRIOR YR ACTUAL	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE
TYPE: R REVENUE						
CLASS	CLASS TITLE					
13	REV: CHARGE FOR SERVICES	422,974	407,615	348,562	348,562	-59,053
19	REV: MISCELLANEOUS	38,586	100	11,000	11,000	10,900
20	REV: OTHER FINANCING SOURCES	59,509	69,360	55,998	55,998	-13,362
TYPE: R SUBTOTAL		521,069	477,075	415,560	415,560	-61,515
TYPE: E EXPENDITURE						
CLASS	CLASS TITLE					
30	SALARY & EMPLOYEE BENEFITS	2,617,828	2,977,355	3,052,208	3,045,329	67,974
40	SERVICE & SUPPLIES	131,695	120,335	109,479	109,479	-10,856
50	OTHER CHARGES	640	2,502	2,222	200	-2,302
72	INTRAFUND TRANSFERS	261,696	308,411	313,655	313,655	5,244
73	INTRAFUND ABATEMENT	0	-55,886	-55,643	-55,643	243
TYPE: E SUBTOTAL		3,011,859	3,352,717	3,421,921	3,413,020	60,303
FUND TYPE:	10 SUBTOTAL	2,490,791	2,875,642	3,006,361	2,997,460	121,818
DEPARTMENT:	03 SUBTOTAL	2,490,791	2,875,642	3,006,361	2,997,460	121,818

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Positions: 28.6